

FINANCE & ACCOUNTING | COURSE BROCHURE

Zero-Based Budgeting

5 days | Classroom training | English

SMART HORIZON

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Course content

Why attend

Zero-based budgeting requires every cost to be justified from scratch rather than based on last year's figures. This course explains how to design and implement ZBB, including cost categorisation, decision packages, driver-based analysis, ownership and governance, and how to sustain savings. Participants work through a ZBB exercise and evaluate where the approach adds most value.

Incremental budgeting allows inefficiencies to accumulate. ZBB offers a disciplined way to reallocate resources to strategic priorities, but it must be applied thoughtfully to avoid excessive bureaucracy.

Professional Problems This Course Is Designed to Solve

• Difficulty translating subject knowledge into practical workplace decisions.
• Inconsistent approaches to the activities covered in the course outline.
• Lack of a structured plan for applying and reviewing new skills.

Course methodology

The course uses ZBB case studies, cost categorisation workshops, decision package exercises and implementation planning.

Course objectives

By the end of this course, participants will be able to:
• Explain the principles, benefits and limitations of ZBB
• Categorise costs and identify cost owners
• Build decision packages and service levels
• Use drivers and benchmarks to challenge spend
• Govern and implement a ZBB process
• Sustain savings and reinvest in priorities

Target audience

This course is suitable for:
• Budget and FP&A managers
• Financial controllers
• Cost centre and department managers
• Transformation and cost management teams
• Public sector budget officers



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Target competencies

Participants will develop competencies in:

- Zero-based budgeting
- Cost categorisation
- Decision packages
- Driver analysis
- Budget governance
- Resource reallocation

Course outline

Day 1: ZBB Fundamentals

09:00–09:54	Incremental versus zero-based budgeting
09:54–10:48	History and modern ZBB
10:48–11:00	Benefits and pitfalls
11:00–11:30	**Coffee break**
11:30–12:12	Benefits and pitfalls (continued)
12:12–13:06	When to use ZBB
13:06–14:00	Exercise: Evaluating suitability

Day 2: Cost Categories and Owners

09:00–09:54	Cost category design
09:54–10:48	Category and budget owners
10:48–11:00	Data preparation
11:00–11:30	**Coffee break**
11:30–12:12	Data preparation (continued)
12:12–13:06	Baseline analysis
13:06–14:00	Workshop: Building a cost category tree



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Day 3: Decision Packages

09:00–09:54	Service levels and alternatives
09:54–10:48	Justifying spend
10:48–11:00	Prioritising packages
11:00–11:30	**Coffee break**
11:30–12:12	Prioritising packages (continued)
12:12–13:06	Linking to strategy
13:06–14:00	Exercise: Building decision packages

Day 4: Challenge and Targets

09:00–09:54	Drivers and benchmarks
09:54–10:48	Policy levers and standards
10:48–11:00	Setting targets
11:00–11:30	**Coffee break**
11:30–12:12	Setting targets (continued)
12:12–13:06	Challenge sessions
13:06–14:00	Case study: ZBB in a consumer company

Day 5: Implementation and Sustainability

09:00–09:54	Governance and calendar
09:54–10:48	Systems and tools
10:48–11:00	Tracking savings
11:00–11:30	**Coffee break**
11:30–12:12	Tracking savings (continued)
12:12–13:06	Embedding cost culture
13:06–14:00	Capstone: ZBB implementation plan

The timings provided are estimates and may vary depending on the number of participants and the discussions taking place during the



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sessions. They are indicative only and do not constitute a binding commitment.

Dates, venues and fees

Current published course plans. Fees are per participant in EUR, excluding unconfirmed taxes.

Venue	Start date	End date	Fee (EUR)
Istanbul Confirmed dates	16 Nov 2026	20 Nov 2026	**€2,650.–**
Online Confirmed dates	16 Nov 2026	20 Nov 2026	**€1,250.–**
Rome Confirmed dates	23 Nov 2026	27 Nov 2026	**€2,450.–**
Online Confirmed dates	23 Nov 2026	27 Nov 2026	**€1,250.–**
Amsterdam Confirmed dates	7 Dec 2026	11 Dec 2026	**€2,540.–**
Online Confirmed dates	7 Dec 2026	11 Dec 2026	**€1,250.–**
Singapore Confirmed dates	14 Dec 2026	18 Dec 2026	**€2,820.–**
Online Confirmed dates	14 Dec 2026	18 Dec 2026	**€1,250.–**



Course content

Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
London Confirmed dates	4 Jan 2027	8 Jan 2027	**€2,450.–**
Online Confirmed dates	4 Jan 2027	8 Jan 2027	**€1,250.–**
Dubai Confirmed dates	18 Jan 2027	22 Jan 2027	**€3,150.–**
Online Confirmed dates	18 Jan 2027	22 Jan 2027	**€1,250.–**
Frankfurt Confirmed dates	1 Feb 2027	5 Feb 2027	**€2,650.–**
Online Confirmed dates	1 Feb 2027	5 Feb 2027	**€1,250.–**
Vienna Confirmed dates	8 Feb 2027	12 Feb 2027	**€2,940.–**
Online Confirmed dates	8 Feb 2027	12 Feb 2027	**€1,250.–**
Kuala Lumpur Confirmed dates	15 Feb 2027	19 Feb 2027	**€1,450.–**



Course content

Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Online Confirmed dates	15 Feb 2027	19 Feb 2027	**€1,250.–**
Paris Confirmed dates	1 Mar 2027	5 Mar 2027	**€2,860.–**
Online Confirmed dates	1 Mar 2027	5 Mar 2027	**€1,250.–**
Istanbul Confirmed dates	15 Mar 2027	19 Mar 2027	**€2,650.–**
Online Confirmed dates	15 Mar 2027	19 Mar 2027	**€1,250.–**
Amsterdam Confirmed dates	5 Apr 2027	9 Apr 2027	**€2,540.–**
Online Confirmed dates	5 Apr 2027	9 Apr 2027	**€1,250.–**
Cape Town Confirmed dates	12 Apr 2027	16 Apr 2027	**€1,890.–**
Online Confirmed dates	12 Apr 2027	16 Apr 2027	**€1,250.–**



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Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Singapore Confirmed dates	19 Apr 2027	23 Apr 2027	**€2,820.–**
Online Confirmed dates	19 Apr 2027	23 Apr 2027	**€1,250.–**
London Confirmed dates	3 May 2027	7 May 2027	**€2,450.–**
Online Confirmed dates	3 May 2027	7 May 2027	**€1,250.–**
Dubai Confirmed dates	17 May 2027	21 May 2027	**€3,150.–**
Online Confirmed dates	17 May 2027	21 May 2027	**€1,250.–**
Frankfurt Confirmed dates	7 Jun 2027	11 Jun 2027	**€2,650.–**
Online Confirmed dates	7 Jun 2027	11 Jun 2027	**€1,250.–**
Rome Confirmed dates	14 Jun 2027	18 Jun 2027	**€2,450.–**



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Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Online Confirmed dates	14 Jun 2027	18 Jun 2027	**€1,250.-**
Kuala Lumpur Confirmed dates	21 Jun 2027	25 Jun 2027	**€1,450.-**
Online Confirmed dates	21 Jun 2027	25 Jun 2027	**€1,250.-**
Paris Confirmed dates	5 Jul 2027	9 Jul 2027	**€2,860.-**
Online Confirmed dates	5 Jul 2027	9 Jul 2027	**€1,250.-**
Istanbul Confirmed dates	19 Jul 2027	23 Jul 2027	**€2,650.-**
Online Confirmed dates	19 Jul 2027	23 Jul 2027	**€1,250.-**
Amsterdam Confirmed dates	2 Aug 2027	6 Aug 2027	**€2,540.-**
Online Confirmed dates	2 Aug 2027	6 Aug 2027	**€1,250.-**



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Online Confirmed dates	16 Aug 2027	20 Aug 2027	**€1,250.-**
Cape Town Confirmed dates	23 Aug 2027	27 Aug 2027	**€1,890.-**
Online Confirmed dates	23 Aug 2027	27 Aug 2027	**€1,250.-**
London Confirmed dates	6 Sept 2027	10 Sept 2027	**€2,450.-**
Online Confirmed dates	6 Sept 2027	10 Sept 2027	**€1,250.-**
Dubai Confirmed dates	20 Sept 2027	24 Sept 2027	**€3,150.-**
Online Confirmed dates	20 Sept 2027	24 Sept 2027	**€1,250.-**
Frankfurt Confirmed dates	4 Oct 2027	8 Oct 2027	**€2,650.-**



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Dates, venues and fees (continued)

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Online Confirmed dates	4 Oct 2027	8 Oct 2027	**€1,250.–**
Kuala Lumpur Confirmed dates	18 Oct 2027	22 Oct 2027	**€1,450.–**
Online Confirmed dates	18 Oct 2027	22 Oct 2027	**€1,250.–**
Barcelona Confirmed dates	25 Oct 2027	29 Oct 2027	**€2,840.–**
Online Confirmed dates	25 Oct 2027	29 Oct 2027	**€1,250.–**
Paris Confirmed dates	1 Nov 2027	5 Nov 2027	**€2,860.–**
Online Confirmed dates	1 Nov 2027	5 Nov 2027	**€1,250.–**
Istanbul Confirmed dates	15 Nov 2027	19 Nov 2027	**€2,650.–**
Online Confirmed dates	15 Nov 2027	19 Nov 2027	**€1,250.–**



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Dates, venues and fees (continued)

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Online Confirmed dates	6 Dec 2027	10 Dec 2027	**€1,250.-**
Singapore Confirmed dates	13 Dec 2027	17 Dec 2027	**€2,820.-**
Online Confirmed dates	13 Dec 2027	17 Dec 2027	**€1,250.-**

Plan your next step

Dates, availability, exact venue, taxes, inclusions and payment terms require written confirmation. This brochure is not a quotation, registration, booking confirmation or visa invitation. Participants receive a Smart Horizon certificate of attendance; programmes are not externally accredited and do not award a professional qualification or designation. Confirm arrangements before booking travel.

For group or in-house training, contact our learning team to discuss your objectives and delivery arrangements.

Contact Smart Horizon

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View the latest course details online